

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road Suite 104 • PO Box 12827 • Raleigh NC 27605

Phone 919-733-1423 • Fax 919-733-4209 • Web www.nccpaboard.gov

**INSTRUCTIONS FOR REGISTRATION OF
FOREIGN REGISTERED LIMITED LIABILITY PARTNERSHIP**

Attached is an application for the *Registration of a Foreign Limited Liability Partnership*. Complete the bottom portion of this form and return it, along with the requested information and fees, to the Board. Please keep a copy of these instructions for your reference. Please contact the Secretary of State's office by telephone at (919) 807-2225 or visit the Secretary of State's web site, www.sosnc.com, to obtain the necessary forms and fee information. The following items must be completed and/or enclosed for the application to be processed:

NOTE: The Secretary of State requires a CPA firm to obtain a registered agent that is physically located in North Carolina.

Forms and Paperwork

- Two exact copies of the completed *Foreign Registered Limited Liability Partnership Application for Registration* for the Secretary of State (www.sosnc.com);
- A *Certificate of Existence*, no more than ninety days old, from the Secretary of State from the state in which the Limited Liability Partnership was originally formed;
- Completed *Registration of a Foreign Limited Liability Partnership* application; and
- Two copies of the proposed CPA firm letterhead

NOTE: Pursuant to 21 NCAC 08N .0306(c), the firm's name on the letterhead must match exactly the firm name on the Board's *Registration of a Foreign Limited Liability Partnership* application form, the Secretary of State's *Foreign Registered Limited Liability Partnership Application for Registration*; and the *Certificate of Existence* including capitalization, spacing, and punctuation.

Fees

- For CPA firms with offices outside of North Carolina, a check payable to the **NC State Board of CPA Examiners** in an amount **equal to \$10 per partner, with a maximum fee of \$2,500**; and
- A check payable to the Secretary of State for the fee (from Secretary of State's web site, www.sosnc.com) required for filing the completed *Registered Limited Liability Partnership* application

NOTE: If converting a regular partnership to a limited liability partnership, you do **not** need to pay the fees again.

Upon receipt of this information, the Board staff will complete an additional form that certifies to the Secretary of State that the name of the foreign limited liability partnership complies with the Board's rules and that the proposed CPA partners are properly licensed. The Board staff will instruct the Secretary of State's office to send the certified copy of the *Foreign Registered Limited Liability Partnership Application for Registration*, after filing, to the Board office. Upon receipt, a *Certificate of Registration* and the certified copy of the *Foreign Registered Limited Liability Partnership Application for Registration* will be sent to the contact person listed below. If the Board staff or the Secretary of State encounters any problems, this person will be notified.

Please complete the contact information below and submit to the Board with other required information.

Contact Person

Name: _____

Mailing Address: _____

City, State & ZIP: _____

Daytime Telephone: _____

E-Mail Address: _____

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road Suite 104 • PO Box 12827 • Raleigh NC 27605
Phone 919-733-1423 • Fax 919-733-4209 • Web www.nccpaboard.gov

REGISTRATION OF A FOREIGN REGISTERED LIMITED LIABILITY PARTNERSHIP

Pursuant to 21 NCAC 08J .0108, all CPA firms are required to register with the Board and must re-register annually in accordance with NCGS 93-12(8)(a) and 21 NCAC 08J and 08K.

CPA Firm Name: _____

Supervising CPA: _____

CPA Certificate No.: _____

Street Address: _____

City/State/ZIP: _____

Mailing Address: _____

City/State/ZIP: _____

Telephone Number: (____) _____

Fax Number: (____) _____

E-Mail Address: _____

Web Site Address: _____

Total Number of Partners: _____

I practiced and have ownership in (CPA firm name) _____

and wish to ____ continue ____ cancel that CPA firm's registration (NOT including this registration).

NOTE: Professional Corporations, Professional Limited Liability Companies, and Limited Liability Partnerships must dissolve/withdraw with the Secretary of State's office before being removed from the Board's list of active firms.

For all other offices operated or maintained by the applicant limited liability partnership, please provide the above-requested information on an attached sheet. If there are no other offices, check here ().

Complete the attached *Required Information* sheet and submit with the proper fee and this registration form.

SIGNATURE: _____ TITLE: _____

DATE: _____

FOR BOARD USE:

Company No.: _____ Date Entered: _____ Entered By: _____

Amt. Paid: _____ Deposit No.: _____ Date: _____

REQUIRED INFORMATION

- 1) List all resident North Carolina partners below or on additional sheets:

Name _____ NC Cert. # (if applicable) _____

Home Address _____

City/State/ZIP _____ Home Phone _____

Percent of Ownership _____ SS # _____

Name _____ NC Cert. # (if applicable) _____

Home Address _____

City/State/ZIP _____ Home Phone _____

Percent of Ownership _____ SS # _____

Name _____ NC Cert. # (if applicable) _____

Home Address _____

City/State/ZIP _____ Home Phone _____

Percent of Ownership _____ SS # _____

Name _____ NC Cert. # (if applicable) _____

Home Address _____

City/State/ZIP _____ Home Phone _____

Percent of Ownership _____ SS # _____

- 2) List all non-resident partners below or on additional sheets:

Name _____ Orig. Cert. # (if applicable) _____

Home Address _____

City/State/ZIP _____ Home Phone _____

Percent of Ownership _____ SS # _____

Name _____ Orig. Cert. # (if applicable) _____

Home Address _____

City/State/ZIP _____ Home Phone _____

Percent of Ownership _____ SS # _____

Name _____ Orig. Cert. # (if applicable) _____

Home Address _____

City/State/ZIP _____ Home Phone _____

Percent of Ownership _____ SS # _____

Name _____ Orig. Cert. # (if applicable) _____

Home Address _____

City/State/ZIP _____ Home Phone _____

Percent of Ownership _____ SS # _____

NOTE: All non-resident CPA partners who enter North Carolina to practice must provide the Board with a *Notification of Intent to Practice*. Have all such partners practicing in this State provided the necessary *Notification of Intent to Practice*? () Yes () No